Attorney Docket No. 40124/09301 - (N 7361/KK)

POWER OF ATTORNEY

NCT Engineering GmbH, as assignee of the entire right, title, and interest in the invention entitled "Position Sensor", for which U.S. Patent Application was filed on June 29, 2006 and assigned Serial No. 10/585,035; and which claims priority to PCT Patent Appln. Serial No. PCT/EP2004/014867 filed on December 30, 2004; EP Patent Appln, Serial No. 03030030.5 filed on December 30, 2003; U.S. Prov. Patent Appln. Serial No. 60/533,276 filed on December 30, 2003; U.S. Prov. Patent Appln. Serial No. 60/598,111 filed on August 2, 2004; U.S. Prov. Patent Appln. Serial No. 60/612-562 filed on September 23, 2004; U.S. Prov. Patent Applu. Serial No. 60/617.890 filed on October 12, 2004; U.S. Prov. Patent Appln. Serial No. 60/626,359 filed on November 9, 2004 and U.S. Prov. Patent Appln. Serial No. 60/629,589 filed on November 19, 2004 and hereby appoints attorneys associated with USPTO Customer No. 30636 as its attorneys/agents with full power of substitution and revocation, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

Please address all communications regarding this application to:

Customer No. 30636 Fay Kaplun & Marcin, LLP 150 Broadway, Suite 702 New York, New York 10038

Please direct all telephone calls to Oleg F. Kaplun at (212) 619-6000 Ext. 203 or via email at Okaplun@fkmiplaw.com.

The undersigned (whose title is supplied below) is empowered to sign this certificate on behalf of the assignee.

Dated: 09, Hugust 2006

NCT ENGINEERING GMBH

Name:

Title: